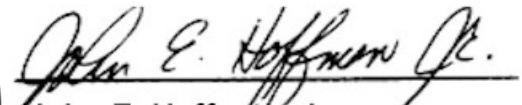


This document has been electronically entered in the records of the United States Bankruptcy Court for the Southern District of Ohio.

IT IS SO ORDERED.




John E. Hoffman, Jr.
United States Bankruptcy Judge

Dated: September 25, 2009

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re: Charles M. Baker,
Threasa A. Baker,
Debtors.

Case No. 08-62631
Judge John E. Hoffman, Jr.
Chapter 13

**ORDER SUSTAINING DEBTORS' OBJECTION TO
CLAIM NO. 18
(RELATED DOC. NOS. 28 AND 33)**

This matter comes for consideration upon the Objection of the Debtors to Claim No. 18 as filed by the State of Ohio Department of Taxation.

Upon review of the motion, and finding that there have been no answers nor responsive pleadings filed thereto, the Court finds the objection well-taken and accordingly SUSTAINS the same. The Claim No. 18 as filed by the State of Ohio Department of Taxation is DISALLOWED in its entirety for the reasons set forth in the Debtors' objection.

IT IS SO ORDERED.

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